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January 28, 2004

ATTORNEY DOCKET NO. 04329.3230
CUSTOMER NO. 22,852



Mail Stop Patent Application

**Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450**

New U.S. Patent Application
Title: VIDEO DATA RECORDING APPARATUS AND VIDEO DATA
RECORDING METHOD
Inventors: Koji MARUYAMA and Tsutomu MIZUSAWA

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application- 26 pages, including 2 independent claims and 13 claims total.
2. Drawings- 9 sheets of formal drawings containing 12 figures. (Figures 1-11).
3. Declaration and Power of Attorney.
4. Recordation Form Cover Sheet and Assignment to KABUSHIKI KAISHA TOSHIBA.
5. Certified copy of Japanese Application No. 2003-024856, filed January 31, 2003.
6. Information Disclosure Statement and Information Disclosure Citation, PTO 1449 with 1 document attached.
7. The filing fee is calculated as follows:

Basic Application Filing Fee					\$770	\$ 770.00
	Number of Claims		Basic	Extra Claims		
Total Claims	13	-	20		x \$18	
Independent Claims	2	-	3		x \$86	
<input type="checkbox"/> Presentation of Multiple Dep. Claim(s)					+\$290	
Subtotal						\$ 770.00
Reduction by 1/2 if small entity						-
TOTAL APPLICATION FILING FEE						\$ 770.00

8. A check for \$810.00 is enclosed. The fee includes:

\$770.00 filing fee; and
\$40.00 Assignment recordation fee.

Applicants claim the right to priority based on Japanese Application No. 2003-024856, filed January 31, 2003.

Please address all correspondence with respect to this application to:

Finnegan, Henderson, Farabow,
Garrett & Dunner, L.L.P.
1300 I Street, N.W.
Washington, D.C. 20005-3315

Please accord this application an application number and filing date and record and return the Assignment to the undersigned.

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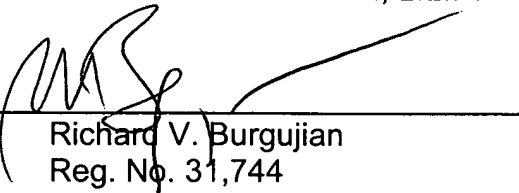
FINNEGAN
HENDERSON
FARABOW
GARRETT &
DUNNER LLP

The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or §1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By:



Richard V. Burgujian
Reg. No. 31,744

RVB/FPD/gah
Enclosures